

Town of Jamestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 20,287,739	\$ -
Last Year's Levy Tax Collection	288,320	-
Prior Years Property Tax Collection	3,801	-
Interest & Penalty	100,149	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	288,673	-
Fines and Forfeitures	37,201	-
Investment Income	158,485	-
Departmental	1,190,012	-
Rescue Run Revenue	149,408	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	91,152	-
Tuition	-	60,405
Impact Aid	-	73,832
Medicaid	-	156,978
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	26,055
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	328,209
MV Excise Tax Reimbursement	22,334	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	98,573	-
Library Construction Aid	-	-
Public Service Corporation Tax	68,937	-
Meals & Beverage Tax / Hotel Tax	127,662	-
LEA Aid	-	522,088
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	55,738	-
State Food Service Revenue	-	1,568
Incentive Aid	-	-
Property Revaluation Reimbursement	26,161	-
Other State Revenue	-	-
Motor Vehicle Phase Out	82,111	-
Other Revenue	82,378	105,694
Local Appropriation for Education	-	11,665,624
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 23,158,835	\$ 12,940,453
Financing Sources: Transfer from Capital Funds	\$ 19,329	\$ -
Financing Sources: Transfer from Other Funds	383,956	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 403,285	\$ -

Town of Jamestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 398,281	\$ 243,296	\$ 69,386	\$ -	\$ 237,959	\$ 252,415	\$ 895,727	\$ 411,384	\$ 974,351
Compensation - Group B	-	-	-	-	-	-	-	-	-
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	770	-	-	-	-	6,193	35,841	-	178,094
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	70,873	23,637	-	-	44,466	48,112	141,997	41,207	142,769
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,304	2,036	-	-	4,238	4,348	11,777	3,008	11,374
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	30,528	18,612	5,308	-	18,204	19,356	71,265	31,471	88,162
Life Insurance	848	670	-	-	1,900	670	3,270	1,207	3,974
State Defined Contribution- Group A	3,096	1,948	443	-	2,562	2,702	8,288	2,947	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	208,159
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	37,966	25,046	4,726	-	23,070	26,221	99,106	26,298	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	6,953	6,953	-	-	6,421	5,629	20,833	4,870	13,767
Purchased Services	116,679	45,063	5,100	34,123	19,397	1,522	58,824	20,078	14,325
Materials/Supplies	38,728	21,971	11,652	-	14,971	102,223	67,712	6,615	16,374
Software Licenses	-	18,828	-	390	-	-	-	-	-
Capital Outlays	449,090	-	-	-	-	-	-	-	-
Insurance	310,915	-	-	-	-	-	-	-	-
Maintenance	-	-	8,805	-	-	34,916	78,259	-	27,350
Vehicle Operations	-	-	-	-	-	-	59,636	-	42,148
Utilities	23,143	-	12,256	-	-	35,599	80,370	90,382	42,309
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	63,917	-	-
Revaluation	-	45,492	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	41,710	-	-
Trash Removal & Recycling	-	-	-	-	-	-	99,703	-	-
Claims & Settlements	3,323	-	-	-	-	-	-	-	-
Community Support	30,500	-	-	-	-	-	-	-	-
Other Operation Expenditures	30,913	-	31,792	-	165,000	20,999	119,264	76,690	36,280
Tipping Fees	-	-	-	-	-	-	247,295	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,558,910	\$ 453,551	\$ 149,468	\$ 34,512	\$ 538,190	\$ 560,904	\$ 2,204,796	\$ 716,158	\$ 1,799,437

Town of Jamestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 116,402	\$ 242,402	\$ -	\$ -	\$ -	\$ -	\$ 3,841,604	\$ 4,192,998
Compensation - Group B	-	-	-	-	-	-	-	736,148
Compensation - Group C	-	-	-	-	-	-	-	1,143,590
Compensation -Volunteer	147,855	-	-	-	-	-	147,855	-
Overtime- Group A	-	22,955	-	-	-	-	243,854	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	13,927
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	32,015	-	-	-	-	545,077	480,833
Active Medical Insurance- Group B	-	-	-	-	-	-	-	77,805
Active Medical Insurance- Group C	-	-	-	-	-	-	-	268,582
Active Dental insurance- Group A	-	3,051	-	-	-	-	46,136	32,318
Active Dental Insurance- Group B	-	-	-	-	-	-	-	5,678
Active Dental Insurance- Group C	-	-	-	-	-	-	-	17,073
Payroll Taxes	8,500	20,300	-	-	-	-	311,706	451,546
Life Insurance	-	893	-	-	-	-	13,432	23,758
State Defined Contribution- Group A	-	2,519	-	-	-	-	24,506	27,228
State Defined Contribution - Group B	-	-	-	-	-	-	-	4,934
State Defined Contribution - Group C	-	-	-	-	-	-	-	11,247
Other Benefits- Group A	-	-	-	-	-	-	-	40,435
Other Benefits- Group B	-	-	-	-	-	-	-	6,203
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	208,159	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	19,362	-	-	-	-	261,794	557,666
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	89,619
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	103,413
Other Defined Benefit / Contribution	5,987	4,328	-	-	-	-	75,740	-
Purchased Services	267,203	-	12,337	-	-	-	594,651	3,856,942
Materials/Supplies	23,521	-	3,832	-	-	-	307,598	127,956
Software Licenses	-	-	-	-	-	-	19,218	7,003
Capital Outlays	36,770	-	-	-	-	-	485,860	72,979
Insurance	-	-	-	-	-	-	310,915	40,902
Maintenance	62,562	-	-	-	-	-	211,892	76,244
Vehicle Operations	33,597	-	-	-	-	-	135,381	32,991
Utilities	62,563	-	-	-	-	-	346,622	169,553
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	63,917	-
Revaluation	-	-	-	-	-	-	45,492	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	41,710	-
Trash Removal & Recycling	-	-	-	-	-	-	99,703	-
Claims & Settlements	-	-	-	-	-	-	3,323	-
Community Support	-	-	-	-	-	-	30,500	-
Other Operation Expenditures	36,731	-	-	-	-	-	517,669	28,202
Tipping Fees	-	-	-	-	-	-	247,295	-
Local Appropriation for Education	-	-	-	11,665,624	-	-	11,665,624	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	764,938	-	764,938	-
Municipal Debt- Interest	-	-	-	-	202,725	-	202,725	-
School Debt- Principal	-	-	-	-	249,900	-	249,900	-
School Debt- Interest	-	-	-	-	11,931	-	11,931	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	144,642	144,642	539,885
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 801,690	\$ 347,824	\$ 16,169	\$ 11,665,624	\$ 1,229,494	\$ 144,642	\$ 22,221,368	\$ 13,237,657

Financing Uses: Transfer to Capital Funds	\$ 971,200	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 971,200	\$ -
Net Change in Fund Balance¹	369,552	(297,203)
Fund Balance1- beginning of year	\$6,613,097	\$1,948,807
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	(2)	(1)
Fund Balance¹ - beginning of year adjusted	6,613,095	1,948,806
Rounding	-	-
Fund Balance¹ - end of year	\$ 6,982,647	\$ 1,651,603

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Jamestown
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 6,613,097	-	\$ 6,613,097	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>Misc. adjustments made for fiscal 2018</i>						(2)	-	(2)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 6,613,095</u>	-	<u>\$ 6,613,095</u>	
General Fund	\$ 23,132,674	\$ 383,956	\$ 10,510,252	\$ 12,636,824	\$ 369,554	\$ 6,613,095	\$ -	\$ 6,613,095	\$ 6,982,649
Capital Fund	26,161	971,200	533,653	74,111	389,597	1,636,098	-	1,636,098	2,025,695
Totals per audited financial statements	<u>\$ 23,158,835</u>	<u>\$ 1,355,156</u>	<u>\$ 11,043,905</u>	<u>\$ 12,710,935</u>	<u>\$ 759,151</u>	<u>\$ 8,249,193</u>	<u>\$ -</u>	<u>\$ 8,249,193</u>	<u>\$ 9,008,344</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 11,665,624	\$ (11,665,624)	\$ -	\$ -	\$ -	\$ -	\$ -
Reval. Reimb including in Capital fund to remove all activity on MTP2	-	(951,871)	(488,161)	(74,111)	(389,599)	(1,636,098)	-	(1,636,098)	(2,025,697)
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 23,158,835</u>	<u>\$ 403,285</u>	<u>\$ 22,221,368</u>	<u>\$ 971,200</u>	<u>\$ 369,552</u>	<u>\$ 6,613,095</u>	<u>\$ -</u>	<u>\$ 6,613,095</u>	<u>\$ 6,982,647</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Jamestown
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 1,948,807	-	\$ 1,948,807	
<i>Misc. adjustments made for fiscal 2018</i>						(1)	-	(1)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 1,948,806</u>	-	<u>\$ 1,948,806</u>	
School Unrestricted Fund	\$ 1,239,409	\$ 11,893,973	\$ 13,094,639	\$ 166,825	\$ (128,082)	\$ 1,656,565	\$ -	\$ 1,656,565	\$ 1,528,483
SBA School Capital Project Fund	-	166,825	87,499	228,349	(149,023)	263,349	-	263,349	114,326
School Special Revenue Funds	328,209	-	328,209	-	-	-	-	-	-
School Food Service	125,062	-	145,161	-	(20,099)	26,744	-	26,744	6,645
Other GASB54 Funds	7,331	-	7,331	-	-	2,148	-	2,148	2,148
Totals per audited financial statements	<u>\$ 1,700,011</u>	<u>\$ 12,060,798</u>	<u>\$ 13,662,839</u>	<u>\$ 395,174</u>	<u>\$ (297,204)</u>	<u>\$ 1,948,806</u>	<u>\$ -</u>	<u>\$ 1,948,806</u>	<u>\$ 1,651,602</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 11,665,624	\$ (11,665,624)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(425,181)	-	(425,181)	-	-	-	-	-	-
Elimination of transfers between school funds	-	(395,174)	-	(395,174)	-	-	-	-	-
Rounding	(1)	-	(1)	-	1	-	-	-	1
Totals Per MTP2	<u>\$ 12,940,453</u>	<u>\$ -</u>	<u>\$ 13,237,657</u>	<u>\$ -</u>	<u>\$ (297,203)</u>	<u>\$ 1,948,806</u>	<u>\$ -</u>	<u>\$ 1,948,806</u>	<u>\$ 1,651,603</u>

Reconciliation from MTP2 to UCOA

No reconciling items between MTP2 and UCOA	<u>-</u>	<u>-</u>
Totals per UCOA Validated Totals Report	<u>\$ 12,940,453</u>	<u>\$ 13,237,657</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.